

United States Bankruptcy Court
Northern District of Ohio

In re Flower Factory, Inc.

Debtor(s)

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Maple Street Commerce, LLC 3623 Brecksville Road, Ste. A Richfield, OH 44286	Maple Street Commerce, LLC 3623 Brecksville Road, Ste. A Richfield, OH 44286	Unpaid rent for leased warehouse facility	Disputed	311,306.20
Regency International 11 East 26th Street New York, NY 10010	Regency International 11 East 26th Street New York, NY 10010			259,516.88
NYK Logistics Americas 1900 Charles Bryan Rd., Ste 250 PO Box 4200 Cordova, TN 38088	NYK Logistics Americas 1900 Charles Bryan Rd., Ste 250 PO Box 4200 Cordova, TN 38088			205,316.36
Allstate Closeouts 14038 Park Place Cerritos, CA 90703	Allstate Closeouts 14038 Park Place Cerritos, CA 90703			88,740.45
Amscan PO Box 71603 Chicago, IL 60694-1603	Amscan PO Box 71603 Chicago, IL 60694-1603			75,116.29
Creative Converting Box 155 Milwaukee, WI 53288	Creative Converting Box 155 Milwaukee, WI 53288			61,575.18
Provo Craft & Novelty Inc. 10876 S. River Front Pkwy, Ste 600 South Jordan, UT 84095	Provo Craft & Novelty Inc. 10876 S. River Front Pkwy, Ste 600 South Jordan, UT 84095			60,536.27
Jim Rokakis Cuyahoga County Treasurer 1219 Ontario Street Cleveland, OH 44113	Jim Rokakis Cuyahoga County Treasurer 1219 Ontario Street Cleveland, OH 44113	Real estate taxes		56,897.05
Global Best Industrial Ltd. Room 409, 3/F, Block A Proficient Industrial Center 6 Wang Kwun Rd., Kowloon Bay Kowloon, Hong Kong	Global Best Industrial Ltd. Room 409, 3/F, Block A Proficient Industrial Center Kowloon, Hong Kong			49,095.12
Platon Craft & Floral Inc. 1327 N. Carolan Ave Burlingame, CA 94010	Platon Craft & Floral Inc. 1327 N. Carolan Ave Burlingame, CA 94010			47,024.70

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Berwick Ind / Offray, Inc. Lockbox 3775 PO Box 8500 Philadelphia, PA 19178-3775	Berwick Ind / Offray, Inc. Lockbox 3775 PO Box 8500 Philadelphia, PA 19178-3775			44,516.31
Willy International Ltd. Unit 1, 16/F, Man Shing Ind. Bldg 307-311 Castle Peak Road Kwai Chung, N.T., Hong Kong	Willy International Ltd. Unit 1, 16/F, Man Shing Ind. Bldg 307-311 Castle Peak Road			40,971.36
Tomric Plastics / Make N Mold 85 River Rock Drive #202 Buffalo, NY 14207	Tomric Plastics / Make N Mold 85 River Rock Drive #202 Buffalo, NY 14207			39,049.21
Royal Brush Mfg., Inc. 515 W. 45th Street Munster, IN 46321	Royal Brush Mfg., Inc. 515 W. 45th Street Munster, IN 46321			38,334.57
Packaging Source, The PO Box 1248 Kernersville, NC 27285-1248	Packaging Source, The PO Box 1248 Kernersville, NC 27285-1248			37,712.68
Bazaar Inc. 1900 N. 5th Ave River Grove, IL 60171-1906	Bazaar Inc. 1900 N. 5th Ave River Grove, IL 60171-1906			37,359.63
CM Offray & Sons Lockbox #3775 PO Box 8500 Philadelphia, PA 19178-3775	CM Offray & Sons Lockbox #3775 PO Box 8500 Philadelphia, PA 19178-3775			36,573.92
Shanghai Khanlit/Bonrich Corp 4F-3, No. 200, Sec. 3, Bade Road PO Box 48-232 Taipei City 10555, Taiwan	Shanghai Khanlit/Bonrich Corp 4F-3, No. 200, Sec. 3, Bade Road PO Box 48-232			36,458.76
Well Long (China) Company Ltd. Unit 803, Section B, Xinji Hua Ting No. 30 Lianjiang Road ShanTou 515000 CHINA	Well Long (China) Company Ltd. Unit 803, Section B, Xinji Hua Ting No. 30 Lianjiang Road			36,256.37
American Crafts PO Box 512 Orem, UT 84059	American Crafts PO Box 512 Orem, UT 84059			36,197.05

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(Continuation Sheet)

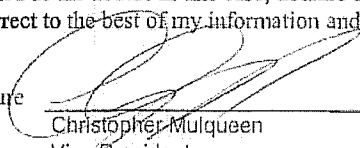
**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Vice President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date

2-11-11

Signature


Christopher Mulqueen
Vice President

*Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*